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December 20, 2010

**VIA ECF AND REGULAR MAIL**

Honorable Robert M. Levy  
United States Magistrate Judge  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, NY 11201

**Re: Mark Kraft, Trustee, v. Lincoln Benefit Life Company**  
**Docket No. 10-2018**  
**Our File No. 4359.2301**

Dear Judge Levy,

Please be advised that Plaintiff has determined that it will not be filing opposition papers to Lincoln Benefit Life's Motion to File and Serve its Third Party Complaint. Thank you for your consideration in this matter. .

Very truly yours,

SCHINDEL, FARMAN, LIPSIUS,  
GARDNER & RABINOVICH LLP



Ira S. Lipsius

ISL: